

Proposed 2016
FOND DU LAC COUNTY BUDGET



Government Center New Entrance

Respectfully Submitted,

Allen J. Buechel
County Executive

October 20, 2015

INDEX

COST CENTER	BUDGET CATEGORY	PAGE NUMBER
Administration	General Government	A - 42
Admin Car Pool	General Government	A - 96
Aging Nutrition	Health/Human Services	C - 40
Airport	Public Works	D - 39
Ambulance	Public Safety	B - 33
Animal Licenses	General Government	A - 55
Central Maint Fund	General Government	A - 112
Central Services	General Government	A - 83
Clerk of Courts	General Government	A - 4
Columbia Park	Culture/Recreation/Education	E - 10
Commissions/Committees	General Government	A - 3
Communications Infrastructure	Public Safety	B - 23
Corporation Counsel	General Government	A - 32
County Board	General Government	A - 1
County Clerk	General Government	A - 45
County Executive	General Government	A - 36
County Extension Office	Culture/Recreation/Education	E - 32
County Promotion/Economic Development	Conservation/Development	F - 18
County Treasurer	General Government	A - 70
County-Wide Capital Outlay	Capital Outlay	H - 1
Dental	Health/Human Services	C - 15
Dept of Community Programs	Health/Human Services	C - 77
Dept of Social Services	Health/Human Services	C - 104
Deputy Reserves	Public Safety	B - 8
Dispatch Center	Public Safety	B - 19
District Attorney	General Government	A - 24
Elections	General Government	A - 50
Elm Street Property	General Government	A - 99
Emergency Mgmt Asst	Public Safety	B - 26
Environmental Services	Conservation/Development	F - 21
Environmental/Stormwater	Conservation/Development	F - 10
EPCRA Emerg Planning	Public Safety	B - 30
Equip/Bldg Contingency	Capital Outlay	H - 2
Fairgrounds	Culture/Recreation/Education	E - 27
Family Court Commissioner	General Government	A - 14
Family Support	Health/Human Services	C - 23
Finance Dept	General Government	A - 65

INDEX

COST CENTER	BUDGET CATEGORY	PAGE NUMBER
Government Center	General Government	A - 87
G.O. Corp Purpose Bonds (2005)	Debt Service	G - 1
G.O. Promissory Notes (2006)	Debt Service	G - 2
G.O. Promissory Notes (2007)	Debt Service	G - 3
G.O. Promissory Notes (2008)	Debt Service	G - 4
G.O. Promissory Notes (2009)	Debt Service	G - 5
G.O. Promissory Notes (2010)	Debt Service	G - 7
G.O. Promissory Notes (2013)	Debt Service	G - 10
G.O. Promissory Notes (2014)	Debt Service	G - 12
G.O. Promissory Notes (2015)	Debt Service	G - 13
G.O. Taxable Refunding Bonds (2011)	Debt Service	G - 8
G.O. Taxable Prom Notes (2010)	Debt Service	G - 6
G.O. Taxable Prom Notes (2013)	Debt Service	G - 11
G.O. Refunding Bonds (2012)	Debt Service	G - 9
Harbor Haven Health & Rehabilitation	Health/Human Services	C - 49
Health Dept	Health/Human Services	C - 2
Health HRA Insurance Fund	General Government	A - 111
Highway Dept-Internal Service Fund	Public Works	D - 6
Highway Dept-Special Revenue Fund	Public Works	D - 1
Home Health	Health/Human Services	C - 12
Human Resource Dept	General Government	A - 56
Indirect Cost Allocation	General Government	A - 69
Information Systems Dept	General Government	A - 60
Inspection Dept	Health/Human Services	C - 9
Jail	Public Safety	B - 10
Jail Building Maint	Public Safety	B - 14
Jail Huber Law/Canteen Fund	Public Safety	B - 16
Land Information	General Government	A - 74
Land/Water Conservation	Conservation/Development	F - 1
Land Records	General Government	A - 108
Landfill Development	Capital Outlay	H - 3
Landfill Operations	Public Works	D - 44
Library	Culture/Recreation/Education	E - 1
Manis Property	General Government	A - 100
Misc Nondept Expense	General Government	A - 41
Misc Nondept Revenue	General Government	A - 39
Misc Social Services	Health/Human Services	C - 1
Misdemeanor Diversion Program	General Government	A - 30
Morgue/Medical Examiner	General Government	A - 18

INDEX

COST CENTER	BUDGET CATEGORY	PAGE NUMBER
Natural Beauty Council	Conservation/Development	F - 16
Non-Metallic Mining Reclamation	Conservation/Development	F - 25
Parks Admin	Culture/Recreation/Education	E - 4
Parks-All Other	Culture/Recreation/Education	E - 13
Planning	Conservation/Development	F - 12
Portland Street Property	General Government	A - 101
POWTS-Maintenance Program	Conservation/Development	F - 27
Probate Office	General Government	A - 9
Public Health Consortium	Health/Human Services	C - 19
Purchasing	General Government	A - 78
Recreation Trails	Culture/Recreation/Education	E - 24
Register of Deeds	General Government	A - 104
Riggs County Park	Culture/Recreation/Education	E - 12
Risk Management	General Government	A - 82
RM Golf Course Clubhouse	Culture/Recreation/Education	E - 46
RM Golf Course Maintenance	Culture/Recreation/Education	E - 40
RM Meeting Room	General Government	A - 94
Senior Services	Health/Human Services	C - 27
Sheriff	Public Safety	B - 1
Sheriff Admin Building	General Government	A - 92
Sheriff Canine Trust	Public Safety	B - 18
Sheriff Comm Service	Public Safety	B - 7
Telecommunications	General Government	A - 86
Tobacco Control	Health/Human Services	C - 17
UW Center-Fond du Lac	Culture/Recreation/Education	E - 38
Veterans Service Office	Health/Human Services	C - 45
Victim/Witness Program	General Government	A - 28
Waupun Park	Culture/Recreation/Education	E - 8
Western Ave Annex	General Government	A - 97
121 Western Avenue Property	General Government	A - 103
WIC	Health/Human Services	C - 20

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2016 BUDGET
For the Eight Months Ending August 31, 2015

Description	Prior Year Actuals	Last Year Actuals	Current Year Amended Budget	Current Year Actuals 08/31	Current Year Projected 12/31	2016 Requested Budget	2016 Co Exec Proposed Budget
EXPENDITURES							
GENERAL GOVERNMENT	13,090,646	12,859,921	15,664,226	8,820,567	15,647,378	14,060,621	13,481,071
PUBLIC SAFETY	16,662,757	17,243,186	17,875,399	11,517,790	18,130,968	19,143,835	18,611,420
HEALTH & HUMAN SERVICES	48,667,585	50,280,725	55,213,800	32,074,473	55,019,359	56,489,460	55,495,520
PUBLIC WORKS	29,363,600	22,050,128	31,542,906	13,554,727	30,571,600	31,374,551	30,965,551
CULTURE, RECR & EDUC	4,467,525	4,238,184	3,977,413	3,420,772	3,658,608	4,541,606	4,378,841
CONSERVATION & DEVLPMNT	2,247,807	8,690,651	2,438,897	1,514,315	2,414,032	2,232,298	2,267,508
DEBT SERVICE	11,150,640	11,936,962	14,136,524	10,877,707	14,172,508	13,665,659	13,665,659
TOTAL OPER/MAINT	125,650,560	127,299,757	140,849,165	81,780,351	139,614,453	141,508,030	138,865,570
CONTINGENT FUND			637,248		637,248	350,000	50,000
CAPITAL OUTLAY	64,780	122,070	204,614	28,760	204,614	196,320	196,320
TOTAL EXPENDITURES	125,715,340	127,421,827	141,691,027	81,809,111	140,456,315	142,054,350	139,111,890
LESS: INTERDEPT EXPEND	17,545,295	13,365,657	15,833,644	6,512,792	14,893,439	17,466,324	17,471,294
NET EXPENDITURES	108,170,045	114,056,170	125,857,383	75,296,319	125,562,876	124,588,026	121,640,596
REVENUES							
OTHER TAXES	<8,035,761>	<8,120,648>	<8,235,342>	<4,181,390>	<8,163,218>	<8,841,753>	<8,290,753>
INTERGOVTL REVENUES	<27,016,485>	<27,791,087>	<27,623,269>	<16,690,278>	<28,330,807>	<27,020,478>	<27,127,268>
LICENSES/PERMITS	<409,982>	<432,379>	<412,758>	<338,517>	<435,771>	<424,063>	<432,363>
FINES/FORFEITURES	<573,122>	<495,172>	<571,000>	<315,782>	<521,000>	<547,000>	<547,000>
PUBLIC CHRGS FOR SERVICE	<14,571,881>	<14,909,048>	<15,007,185>	<9,797,791>	<14,261,488>	<15,060,948>	<15,172,643>
INTERGOVT CHRGS-SERVICES	<10,735,778>	<10,117,977>	<9,351,766>	<5,984,078>	<8,843,183>	<9,362,292>	<9,503,292>
OTHER REVENUE	<5,963,862>	<4,999,461>	<4,803,703>	<845,303>	<4,926,210>	<4,217,074>	<4,384,274>
OTHER FINANCING SOURCES	<11,000,000>	<3,000,000>	<4,832,947>	<4,835,000>	<4,835,000>	<3,658,692>	<4,684,000>
TOTAL REVENUES	<78,306,871>	<69,865,772>	<70,837,970>	<42,988,139>	<70,316,677>	<69,132,300>	<70,141,593>
LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	29,863,174	44,190,398	55,019,413	32,308,180	55,246,199	55,455,726	51,499,003
CARRYOVER REVENUE GENERAL FUND APPLIED	<10,314,758> <1,945,000>	<18,515,075> <1,876,500>	<11,578,720> <2,030,000>	<11,578,720> <2,030,000>	<11,578,721> <2,030,000>	<7,109,222> <1,900,000>	<7,169,222> <2,050,000>
NET CO TAX LEVY CONSUMED	17,603,416	23,798,823	41,410,693	18,699,460	41,637,478	46,446,504	42,279,781
ACTUAL CO TAX LEVY	39,407,329	40,255,726	41,410,693	41,410,693	41,410,693	46,446,504	42,279,781
EQUALIZED VALUE IN THOUS	6,677,202	6,652,706	6,769,657			6,909,401	6,909,401
PROP TAX RATE PER THOUS	5.90177	6.05103	6.11710			6.72222	6.11917

FOND DU LAC COUNTY, WISCONSIN
DEPARTMENTAL BUDGET TAX LEVY COMPARISONS
PROJECTED DEFICITS AND CARRYOVERS
2016 BUDGET DOCUMENT

Description	2015 Original Budget Tax Levy	2015 Amended Budget Tax Levy	2016 Requested Budget Tax Levy	2016 Proposed Budget Tax Levy	Incr(Decr) 2016 From 2015 Orig Budget	2015 Projected Balance (Deficit)	Carryover Expense to 2016 Budget
GENERAL GOVERNMENT							
County Board	149,763	149,763	175,408	174,408	24,645		
Commission/Committee	9,500	9,500	9,460	9,460	<40>		
Clerk of Courts/Jury Comm	1,408,420	1,408,420	1,484,535	1,442,035	33,615	10,981	
Probate Office	195,925	195,925	204,371	195,371	<554>	9,479	
Family Court Commissioner	230,270	230,270	232,055	230,055	<215>	<4,315>	
Morgue/Medical Examiner	225,670	225,670	197,105	197,105	<28,565>	1,735	
District Attorney	492,110	492,110	526,130	490,130	<1,980>		3,100
Victim/Witness Program	73,585	73,585	67,675	67,675	<5,910>	4,140	
Misdemeanor Diversion Prog							7,015
Corporation Counsel	331,180	331,180	334,851	328,851	<2,329>	18,164	2,000
County Executive	230,370	230,370	230,715	230,715	345	545	
Administration	170,450	170,450	182,910	182,910	12,460		
Misc. Nondept Expense	300	300	200	200	<100>		100
County Clerk	147,795	147,795	145,415	144,415	<3,380>	<2,010>	
Elections	411,120	411,120	61,805	61,805	<349,315>		
Animal Licenses							
Human Resources	316,270	316,270	328,055	324,655	8,385	2,863	
Information Systems Dept	860,170	860,170	877,770	880,650	20,480	700	
Finance Dept	708,530	708,530	784,140	784,140	75,610	1,075	
Indirect Cost Allocation	<707,159>	<707,159>	<898,257>	<898,257>	<191,098>		
County Treasurer	255,305	255,305	295,010	284,510	29,205	9,220	4,000
Land Information	334,515	334,515	357,010	357,010	22,495	919	
Purchasing	146,055	146,055	143,660	143,660	<2,395>	5,295	
Risk Management	125,215	125,215	164,200	164,200	38,985		20,000
Central Service	57,960	57,960	51,520	51,520	<6,440>		5,100
Telecommunications			400,000	200,000	200,000		167,705
Government Center	638,975	638,975	701,498	701,498	62,523		
Sheriff Admin Bldg	210,467	210,467	181,345	181,345	<29,122>	51	
Rolling Meadows Meeting Roo	11,220	11,220	46,345	10,345	<875>		
Administrative Car Pool	10,665	10,665	9,650	9,650	<1,015>	1,805	
Western Avenue Annex	75,410	75,410	66,260	66,260	<9,150>	<1,524>	
Elm Street Property							
Manis Property	1,080	1,080	1,000	1,000	<80>		2,000
Portland St Prop							4,000
127 Western Ave Prop	7,975	7,975	7,400	7,400	<575>	150	
Register of Deeds	<170,260>	<170,260>	<157,360>	<157,360>	12,900		163,179
Land Records							26,363
Section Corner							
Health Self Insurance Fund							
Central Maintenance	275,880	275,880	235,885	235,885	<39,995>	663	
TOTAL GENERAL GOVERNMENT	7,234,731	7,234,731	7,447,766	7,103,246	<131,485>	59,936	404,562
PUBLIC SAFETY							
Sheriff	6,586,790	6,606,765	7,005,380	6,956,350	369,560	<6,862>	
Sheriff Community Service	78,300	78,300	77,085	77,085	<1,215>		
Deputy Reserves							
Jail	5,243,140	5,243,140	5,694,031	5,413,826	170,686	<354,165>	16,500
Jail Building Maintenance	441,785	441,785	457,800	457,800	16,015		
Jail Huber/Canteen Trust							13,000

FOND DU LAC COUNTY, WISCONSIN
DEPARTMENTAL BUDGET TAX LEVY COMPARISONS
PROJECTED DEFICITS AND CARRYOVERS
2016 BUDGET DOCUMENT

Description	2015 Original Budget Tax Levy	2015 Amended Budget Tax Levy	2016 Requested Budget Tax Levy	2016 Proposed Budget Tax Levy	Incr(Decr) 2016 From 2015 Orig Budget	2015 Projected Balance (Deficit)	Carryover Expense to 2016 Budget
Sheriff Canine Trust							5,650
Dispatch Center	2,419,780	2,419,780	2,724,145	2,700,295	280,515	22,810	
Communication Infrastructur	57,450	57,450	463,990	123,200	65,750	8,085	
EMPG Emerg Mgmt Plng Grt	76,100	76,100	118,970	78,430	2,330	22,605	5,000
EPCRA Emergency Planning	100,955	100,955	101,935	101,935	980	<3,800>	
Ambulance	296,285	296,285	305,174	305,174	8,889		
TOTAL PUBLIC SAFETY	15,300,585	15,320,560	16,948,510	16,214,095	913,510	<311,327>	40,150
HEALTH & HUMAN SERVICES							
Misc. Social Services	61,060	61,060	74,794	64,294	3,234	<940>	
Health Department	1,349,750	1,349,750	986,160	994,285	<355,465>	62,252	
Inspection Program - Health							37,314
Home Health							
Dental Prog Health			278,825	278,825	278,825		
Tobacco Control							32,557
WIC							28,966
Family Support	178,879	178,879	219,595	220,775	41,896	2,668	
Senior Services	48,492	48,492	48,492	48,492			202,355
Veterans Service Office	226,660	226,660	243,215	227,985	1,325	1,820	30,698
Aging Nutrition							
Harbor Haven Nrsg/Rehab	959,542	959,542	2,363,555	2,263,555	1,304,013	<477,942>	
Dept. of Community Programs	4,747,559	4,747,559	5,948,062	5,068,062	320,503	150,247	
Dept of Social Services	8,437,436	8,467,454	8,999,036	8,999,036	561,600	260,205	
TOTAL HEALTH & HUMAN SERVICE	16,009,378	16,039,396	19,161,734	18,165,309	2,155,931	<1,690>	331,890
PUBLIC WORKS							
Highway-Special Revenue Fun	2,872,094	2,872,094	2,798,665	2,573,357	<298,737>		2,378,253
Highway-Enterprise Fund							1,406,831
Airport	44,835	44,835	56,400	20,400	<24,435>		33,000
Landfill Operations	94,340	94,340	76,300	76,300	<18,040>		
TOTAL PUBLIC WORKS	3,011,269	3,011,269	2,931,365	2,670,057	<341,212>		3,818,084
CULTURE/RECREATION/EDUCATION							
Library	1,268,762	1,268,762	1,279,487	1,279,487	10,725		
Parks Admin	474,580	474,580	293,390	282,625	<191,955>	6,912	
Waupun Park	<2,540>	<2,540>	57,033	54,533	57,073	6,242	
Columbia Park	9,280	9,280	<36,700>	<39,700>	<48,980>	1,778	
Riggs County Park	3,780	18,780	32,350	7,350	3,570	2,197	
Parks-All Other	22,030	22,030	16,945	16,945	<5,085>	840	4,000
Recreation Trails	82,250	97,250	175,010	175,010	92,760	15,008	
Fairgrounds	477,148	477,148	554,030	434,030	<43,118>	35,576	6,000
County Extension Office	525,015	525,015	540,051	523,051	<1,964>	5,315	4,000
UW Center-Fond du Lac	109,000	109,000	95,960	89,960	<19,040>	3,565	16,000
Rolling Meadows Golf Course							
TOTAL CULTURE/RECREATION/EDU	2,969,305	2,999,305	3,007,556	2,823,291	<146,014>	77,433	30,000

FOND DU LAC COUNTY, WISCONSIN
DEPARTMENTAL BUDGET TAX LEVY COMPARISONS
PROJECTED DEFICITS AND CARRYOVERS
2016 BUDGET DOCUMENT

Description	2015 Original Budget Tax Levy	2015 Amended Budget Tax Levy	2016 Requested Budget Tax Levy	2016 Proposed Budget Tax Levy	Incr(Decr) 2016 From 2015 Orig Budget	2015 Projected Balance (Deficit)	Carryover Expense to 2016 Budget
CONSERVATION/DEVELOPMENT							
Land Conservation	490,715	490,715	513,935	554,145	63,430	4,030	10,000
Environmntl/Stormwater	500	500	3,400	3,400	2,900		2,600
Planning	184,560	184,560	185,600	185,600	1,040	370	
Natural Beauty Council	375	375	375	375			
County Promotion/Econ Dvlpm	36,250	36,250	38,000	33,000	<3,250>		
Environmental Services	197,210	197,210	197,610	190,310	<6,900>	3,064	11,500
Non-Metallic Mining Reclam							23,350
POWTS Maint Program							8,527
TOTAL CONSERVATION/DEVELOPMN	909,610	909,610	938,920	966,830	57,220	7,464	55,977
DEBT SERVICE							
G.O. Corp Purp Bonds(2005)							
G.O. Promissory Notes(2006)							
G.O. Promissory Notes(2007)							
G.O. Promissory Notes(2008)							
G.O. Promissory Notes(2009)	1,749,400	1,749,400	1,953,300	1,953,300	203,900		
G.O. Txbl Prom Notes(2010)							
G.O. Promissory Notes(2010)	1,010,000	1,010,000			<1,010,000>		
G.O. Txbl Rfndng Bonds(2011)	911,813	911,813	321,875	321,875	<589,938>		2,331,140
G.O. Refunding Bonds (2012)	371,407	371,407	837,657	837,657	466,250		
G.O. Promissory Notes(2013)	1,253,075	1,253,075	1,271,075	1,271,075	18,000		
G.O. Txbl Prom Notes(2013)							71,435
G.O. Promissory Notes(2014)	49,244	49,244	779,050	779,050	729,806		
G.O. Promissory Notes(2015)			91,206	91,206	91,206		35,984
TOTAL DEBT SERVICE	5,344,939	5,344,939	5,254,163	5,254,163	<90,776>		2,438,559
CAPITAL OUTLAY/CONTINGENCY							
County-Wide Capital Outlay			130,000	130,000	130,000		45,000
Equipment/Bldg Contingency	5,000	5,000			<5,000>		5,000
Landfill Development							
TOTAL CAPITAL OUTLAY/CONTING	5,000	5,000	130,000	130,000	125,000		50,000
OTHER							
Non Dept Revenue	<7,374,124>	<7,374,124>	<7,823,510>	<9,047,210>	<1,673,086>	<58,597>	
Contingency		<49,993>	350,000	50,000	50,000		
General Fund Applied	<2,000,000>	<2,030,000>	<1,900,000>	<2,050,000>	<50,000>		
TOTAL OTHER	<9,374,124>	<9,454,117>	<9,373,510>	<11,047,210>	<1,673,086>	<58,597>	
TOTAL DEPT NET EXPENDITURES	41,410,693	41,410,693	46,446,504	42,279,781	869,088	<226,781>	7,169,222